DECLARATION AND POWER OF ATTORNEY

(1)

(2)

below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name; and

riginal first and IXI joint II sole inventor of the subject matter which is claimed and

| • | for which a patent is sought on the invention entitled: |
|---|---|
| 7 | PROCESS FOR REMOVING SO ₃ /H ₂ SO ₄ FROM FLUE GASES |
| | described and claimed in |
| | the attached specification, Attorney Docket No the specification filed 12/05/02 as U.S. Application Serial No. 10/065, 971 |
| | I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims as filed and as amended by any amendment referred to above. |
| | I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a). |
| | I appoint: Gary M. Hartman, Reg. No. 33,898 Domenica N.S. Hartman, Reg. No. 32,701 |
| | as my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith. |
| | Address all telephone calls to: (219) 462-4999 |
| | Address all correspondence to: Hartman & Hartman, P.C. 552 East 700 North Valparaiso IN 46383 |
| | I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under §1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon. |
| | Inventor's Signature: Inventor's Full Name: Inventor's Residence: Frank B. Meserole R719 Ridgehill Dr., Austin TX 78759 Date: 40. 6, 2003 Citizenship: USA |
| | Inventor's Signature: Robert E. Moser Inventor's Full Name: Robert E. Moser Inventor's Residence: 102 Ponderosa Dr., Santa Cruz CA 95060 |
| | |

(3) Inventor's Signature: James H. Wilhelm Inventor's Full Name: Inventor's Residence: 2394 Charros Rd., Sandy UT 84092